# Local Government Reporting System Program
# Automated Reporting Guidelines

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section

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# Introduction

The State Controller's Office (SCO) is pleased to present the Local Government Reporting System (LGRS) program.  Use this LGRS program to prepare any of the following reports:

Cities Financial Transactions Report
City and County of San Francisco Financial Transactions Report Counties
Financial Transactions Report
Property Taxes Annual Report
Public Retirement Systems Financial Transactions Report
Special Districts Financial Transactions Report
Transit Operators Financial Transactions Report
Transportation Planning Agencies Financial Transactions Report

The LGRS program is a compiled, Windows-based program, and will operate on any Windows Vista or above operating system.  The LGRS program cannot be used on Apple or Macintosh computers.

This guideline is intended to instruct the reader on the use and operation of the LGRS program. For specific reporting instructions on the preparation of each of the above reports, please refer to the specific reporting instructions for each report that are available on the SCO's website at www.sco.ca.gov.

This guideline is organized into three sections:
1.  General Instructions
2.  Specific Instructions
3.  Filing Instructions

The General Instructions section will cover the operation of the LGRS program.  The Specific Instructions section will cover unique features of individual reports that are not explained in the General Instructions of this guideline.  Refer to the Table of Contents to assist in locating the answers to questions you may have about the features and operation of the LGRS program.

# Installation

The installation process will no longer require the removal of the previous years' reporting program. The new installation process will now allow for installation of the program in a folder of your choosing. Refer to the installation instructions below before starting the installation process.

To install the LGRS program, simply:
1. Go to: www.sco.ca.gov/ard_local_reporting_forms.html
2. Select the program that pertains to your annual report (Cities, Counties, Property Taxes, Public Retirement Systems, Special Districts, Transit Operators, or Transportation Planning Agencies).
3. Open the Installation Instructions.
4. Follow the Installation Instructions to download and install the Data Collection Tools.

Note: Instructions for installing the tools on a Network is also found in the Installation Instructions under Tools Installation – Network (page 9)**.**

# General Instructions

The LGRS program has been designed to be a user-friendly reporting program.  The Main Menu will assist the preparer in navigating through the various forms of a report.  The status of completion of a report can be monitored on the Main Menu. Form navigation, design, and functionality is similar on all the financial transactions reports.

It is critical to allow adequate time for each form to open, close, and operate.  For your convenience, formulas automatically calculate all totals and ending balances.  Many forms consolidate and summarize detailed data entered on other related forms.  Because of this feature, some forms will require more processing time to open or close.  Indicators that calculations are being performed include a "busy" cursor symbol, or the word "Calculating" may appear on the bottom left-hand corner of the screen.

**Special Note**
Several forms require text information to be entered, such as names or descriptions.  Do not enter this data in all upper case.  Use proper case in names, titles, and field descriptions, such as Purpose of Issue on Long-Term Debt Forms.  Other areas may ask for a description or explanation in text format.  Again, do not use all upper case text.

**Starting a Report**
To run the LGRS program, use "Start," "Programs" on your Windows desktop to locate the installed report.  The report title will begin with "SCO" and include the name of the installed report.  Click on the icon that appears.

**Log On Screen**
Select an agency by clicking on the "Select Entity Name:" from the drop down list by scrolling to the name of the agency, or by typing the name of the agency.  As you begin to type the agency's name, the list will automatically move to the first agency's name that matches each character typed.  Once found, left mouse click on the name to select that agency.

In the password box type in the agency's identification number (ID) for the selected agency and press "Enter," or click on "Ok."  Refer to the label provided with the reporting package for the agency's 11-digit ID number.  Once the ID number is successfully entered, the Main Menu of the report will appear.

**Main Menu**
The Main Menu has the same general appearance and functionality for all financial transactions reports. Four columns and four function buttons appear on the Main Menu. The four columns describe the various forms and status of the report as it is being completed. They are:

- Forms – This column lists the names of the various forms used within the report.
- Form Description – A further description of the data contained in each form. If this description exceeds the width of the column, the full description can be seen in the window below.
- Data – The default for this column is "No" until a form is opened and data is entered. As soon as the form is closed, the data entered is saved, and this column will change to "Yes."
- Completed – The default for this column is also "No." After entering all data in a form, click on the "Check Errors" button on the form to run the error check routine for that form. The check errors process validates the reported data. When reported data is successfully validated the status of this column will change from "No" to "Yes."

The four Function Buttons that appear across the bottom of the screen will perform all operations of the Main Menu. They are:

**Open Form** Highlight any form and click on the Open Form button to open any form. Alternatively, double-click on the form name to open the form. The form will open with the cursor in the first data entry cell for that form. In some cases this will not be at the top of the form if summary totals are included in the form.

**Create Output File** This button is used in the final step of the LGRS program to submit a completed report. This process will re-check all forms for errors, and create a data file for submission to the SCO, if all forms are completed accurately. Once the data file is created, the Cover Page Form for the report will print. The Cover Page Form must be signed by the appropriate individual(s) responsible for the report, and mailed to the SCO to complete the filing requirement. The data file may be copied to a floppy diskette for mailing, or may be transmitted via File Transfer Protocol (FTP) over the Internet.

**View Footnotes** Click on this button to view and/or print a report of all footnotes entered while preparing your report.

**Exit** To exit the LGRS program at any time, click on this button. All data is automatically saved when you close any form or exit the LGRS program. Do not exit by using the ☒ feature of Windows, in the upper right-hand corner, doing so will cause file size growth that may disable the LGRS program.

# Automated Reporting Guidelines

**Order of Form Preparation**
Forms should be completed in the order in which they appear on the Main Menu for all reports. Most forms that appear toward the bottom of the Main Menu rely upon data entered in previously listed forms and contain formulas that consolidate or summarize data previously entered, or are used for additional edits to ensure a balanced and properly prepared report. To complete a form, the error check process must be run if that form contains data. No form is complete until the error check indicates there are no errors on that form.

**Types of Forms**
Three primary types of forms are found in all reports. They are Single Record Forms, Multiple Record Forms, and Sub-Forms. A discussion of each type of form follows, including details regarding the purpose and functionality.

**Single Record Forms**
The General Information Form for each report is an example of a single record form. The information contained within this form is needed once per agency, with no further detail required.

Function buttons that appear on single record forms are also available on most forms, and include:

**Check Errors** Use this button to verify that all data has been entered appropriately, and that the form is complete. If there are no errors, a dialogue box will appear indicating "Congratulations – No Errors or Warnings." Proceed by closing the form. If there are errors, a report will appear listing all errors found on the form, identifying the specific data element where the error occurred, and describing the error itself. This error report may be printed for reference. Proceed by correcting the errors, or entering an explanation in a footnote, if the data is in fact accurate. It is necessary to rerun the Check Error routine until the "Congratulations" message appears.

**View Prior Year Data** Use this button to view prior year information for the specific form or record on the form.

**Copy Prior Year Data** Use this button, where available, to copy information for the same form from the prior year's report. For example, the General Information Form data can be copied forward from the prior year and modified as needed each year. Make sure to copy the prior year data first. Once you click into a cell and enter data, the "Copy Prior Year Data" button will no longer function.

**Print** Click on this button to print any form. To print a blank form for reference, click on this button before entering any data.

**Close** To close any form, always click on the Close button. This will ensure that all formulas are properly computed, and that all data being carried forward to other forms, if any, is completed. Please do not close a form by using the ☒ feature of Windows, in the upper right-hand corner of each form. Doing so may prevent other forms from being completed properly. If you accidentally close a form this way, reopen the form, and close it properly using the Close button on the form.
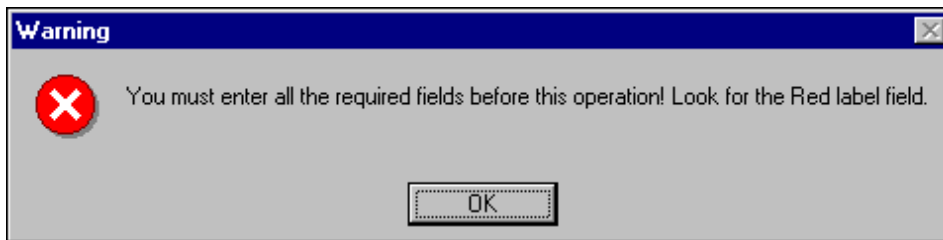
**Multiple Record Forms**
These forms are designed to capture more than one record of data for the particular form. For instance, agencies that have more than one issue of long-term debt that must report each as a separate record.

**Record keys**
Multiple record forms are based upon the concept of record keys to save associated records of data. For instance, all information that is related to a specific long-term debt issue would be considered one record. However, it is necessary to uniquely distinguish each debt record. To do this, one or more data elements are necessary to identify each record. These data elements are record keys, and, depending upon the specific form, will be one or more of the data elements on the form. When preparing a new record, the combination of all record keys must be unique to all other records on the same form. If, when entering data on a multiple record form, data elements for one or more record keys are not completed, an error message will appear as follows:



The missing data element descriptions will have been changed from black lettering to red lettering. Simply complete the highlighted information, and close the form.

Additional function buttons common to multiple record forms are:

**Print Current Record**   Similar to the Print Form button mentioned above, this button will print the current record on the screen.

**Print All Records**   Use this button to print all records completed for any multiple record form

**Delete**   Use this button to delete individual records, if necessary. The primary use for this feature will be when a mistake is made in entering data. Because record keys cannot be changed once saved, the ability to delete specific records is provided to allow for modifications of multiple record entries.

**View All Debt**   This button may appear on some multiple record forms. It will enable the user to view and print a summary report of the information entered. This feature will help avoid duplicate entry of information where several entries are needed.

### Record Navigation

To move from one record to another on multiple record forms, use the navigation buttons on the bottom left of each form. These will appear as a set of left and right arrows, as follows:



The above example shows that this is the first of seven records. The individual buttons will enable the user to:

- Go to the first record
- Go back one record
- Go forward one record
- Go to the last record
- Add a new record

### Sub-Forms

Sub-forms allow the preparer to identify other revenues or expenditures for which a data element has not otherwise been specified on a single record form, or to provide additional detail within a multiple record form. Sub-forms are generally limited to five or ten additional data elements. The specific limit, if any, will be identified on the form.

Because sub-forms are themselves multiple record forms, sub-forms will also have record keys to identify individual records. The features for these record keys are the same as described above, including record navigation, record keys, and a delete button. You must delete all data on sub-forms before deleting a record. If you add a footnote to a record in a sub-form, delete the footnote before deleting the sub-form record.

### Error Check Process

Each form containing data must have the error check process run to complete the form. To do so, simply click on the Check Errors button on each form. The error check process will compare reported data with edits that are built into the report. The number and type of edits on each form and report will vary. Examples of edits include:

#### Required Fields

Required fields are used to ensure that data is entered in that field. The use of required fields has been customized for each type of report. Data must be entered into the field to complete the form and pass the error check process. For example, most of the data elements on the General Information Form are required fields. Another example of the use of required fields is on the Counties Financial Transactions Report. Because all counties receive property tax revenue, this data element is a required field. Required fields are also used to ensure continuity in reporting data where data was also reported in the agency's prior year report. If data is not entered in a required field, the required field will be identified as missing after running the error check process on that form.

### Variance Checks
The variance between the amount reported in the current report and the amount reported in the agency's prior year report is checked on specific data elements. For example, a variance check is used to identify property tax revenue growth greater than or less than 25% of the amount reported in the agency's prior year report. An entry is required in a footnote to explain why the data reported exceeds the variance allowed for that data element.

### Validation Checks
Validation checks include cross-referencing checks and validation of expected relationships in the data reported. For example, if long-term debt is reported on the balance sheet, then that amount should also be reported on the long-term debt schedules. Another example is validating that the information reported in a specific area is consistent with other data reported. For instance, on the Cities Financial Transactions Report, if a city reports that it funds police expenditures directly, rather than contracting for police protection, the error report will validate whether the corresponding expenditures for the police function have been reported.

### Prior Year Comparisons
This comparison is designed to ensure that the data elements reported in the agency's prior year report is also being reported in the current year.

### Escape (Esc) Key Use
The Escape key on your keyboard serves two additional purposes:
1. Eliminates the record key error and allows exit of a multiple record form, when partial entry is inadvertently made. For instance, while entering data in a long-term debt form, you may discover that the wrong debt type was inadvertently selected. To avoid saving this information, or to clear the warning message regarding missing key fields, press the escape key.
2. Erases all entries made since opening the form and allows you to close the form without saving the data just entered.

### Data Carried Forward
Some data will automatically be carried forward from the prior year, such as:
- Beginning Fund Balance or Equity from prior year Ending Fund Balance or Equity.
- Beginning Debt Balances from prior year Ending Debt Balances. Additionally, debt information data will also be carried forward from prior year records.

**Reports**
Various forms will include the ability to create, view, and print a summary report of the data reported on that form.  For example, the long-term debt forms will allow for the viewing and printing of a summary of all long-term debt entered.  Another example is the footnote summary report, which accumulates all footnotes entered on any form and presents the footnotes in the order in which the data elements are listed.

The ability to print and close a summary report are options provided with all summary reports.

**Footnotes**
To access the footnote field, simply double-click on the specific data element and type the footnote in the text area provided.  Close the footnote form using the close button.

Footnote capability has been provided for most data elements contained on each report, including some of the total lines.  The ability to footnote the entry made for a data element gives the opportunity to explain in further detail the nature of a specific entry, or if necessary, to explain or answer an error message.  For instance, the error check process may discover that the property tax revenue reported is 25% greater than the amount reported in the previous fiscal year.  Because this is considered unlikely, an error message will appear.  However, if this increase is valid, footnoting the entry will override the error message, and allow you to complete the form.

A delete button is also provided on the footnote form in case a footnote was entered in error on the wrong data element.

**Completing the Report**
After all forms have been completed, click on the Create Output File button on the main menu. This process will create an output data file, and write it to a C:\SCO (or other if modified) folder. The file will be named with the fiscal year of this report, followed by the agency ID number.
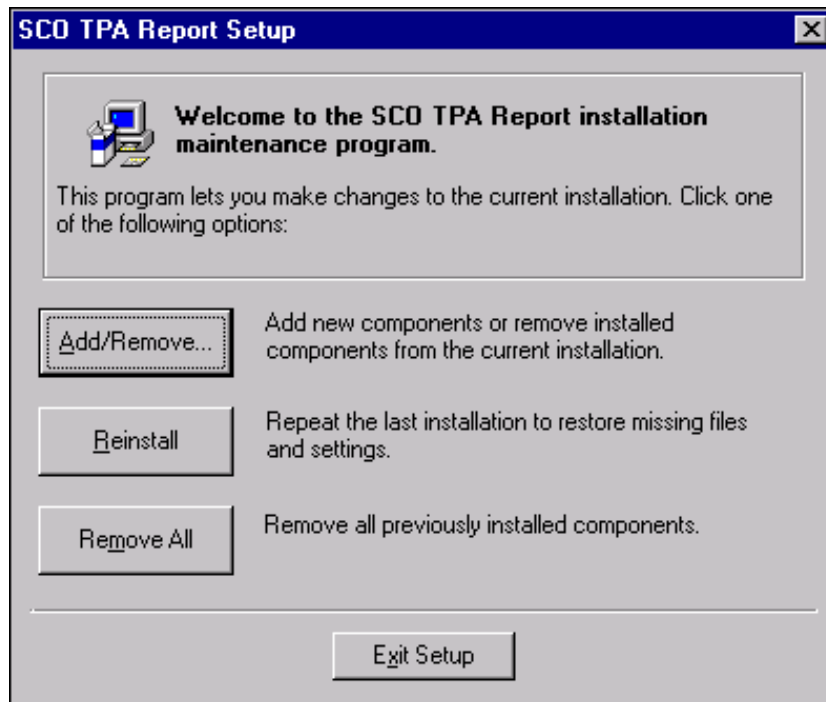
**Backing Up Data Files**
The output data file created above should be backed up for record storage using your current backup procedures.

**Uninstalling the Program**
If desired, this program may be uninstalled once your report is completed and submitted.  Use the standard Control Panel, Add/Remove Programs features of Windows to accomplish this.  After the uninstall program begins a menu similar to the one below will appear.

```
┌────────────────────────────────────────────────────────────┐
│ SCO TPA Report Setup                                    [X] │
├────────────────────────────────────────────────────────────┤
│  ┌──────────────────────────────────────────────────────┐  │
│  │  ▐█▌   Welcome to the SCO TPA Report installation     │  │
│  │  ▐▄▌   maintenance program.                           │  │
│  │                                                        │  │
│  │  This program lets you make changes to the current    │  │
│  │  installation. Click one of the following options:    │  │
│  └──────────────────────────────────────────────────────┘  │
│                                                             │
│  ┌─────────────────┐  Add new components or remove installed│
│  │  Add/Remove...  │  components from the current installation.│
│  └─────────────────┘                                         │
│                                                             │
│  ┌─────────────────┐  Repeat the last installation to restore missing files│
│  │   Reinstall     │  and settings.                          │
│  └─────────────────┘                                         │
│                                                             │
│  ┌─────────────────┐  Remove all previously installed components.│
│  │   Remove All    │                                         │
│  └─────────────────┘                                         │
│  ─────────────────────────────────────────────────────────  │
│                  ┌──────────────┐                            │
│                  │  Exit Setup  │                            │
│                  └──────────────┘                            │
└────────────────────────────────────────────────────────────┘
```

Select the Remove All option to uninstall the program, and follow all prompts.

Caution: Uninstalling the program from any PC (including a Network installation) will remove the program and data file for all staff, not just the single staff person.

# Specific Instructions:

## Cities Financial Transactions Report

**All Beginning Balances**
Beginning balances are already provided based on information reported in the city's prior year report.  Any adjustments to these balances must be entered on an adjustment line and explained in a footnote.

**Internal Service Funds (ISF)**
All ISF may now be reported individually.  The consolidation of all ISF is no longer necessary.  The only requirement is that the name of each ISF reported must be unique.  Please use initial Caps, such as "Internal Service Fund," for the fund name and use the same ISF name from year to year.  An unlimited number of ISF can be reported on a multiple record form.

**Other Activity/Enterprise**
Enter only one activity/enterprise per record.  Use the record navigation buttons to open another blank form before selecting another activity.  If reporting an activity that is not specified on the drop down list, type in the activity's name.  If you enter your own activity/enterprise name you will need to carry forward all amounts to the revenue and expenditure forms, because the LGRS program will not know where to report these amounts.  Please use initial Caps, such as "Storm Drains," for the activity/enterprise name and use the same activity/enterprise name from year to year.  Also, please do not use the name "Other."  An unlimited number of Other Activity/Enterprise can be reported on a multiple record form.

**Functional Revenue Detail**
This input form is comprised of three fields; all three are required.

Field 1: Select a Functional Revenue – This field is a drop down list that contains all possible functional revenue sources.

Field 2: Select Expenditure Function – This field is a drop down list that contains all possible expenditure functions that functional revenue sources can be applied to.

Field 3: Functional Revenue – This field is where the functional revenue amount must be entered.

**Refresh Buttons**
A button labeled "Refresh" has been added to the Schedule of General and Functional Revenues forms and the Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance/Working Capital form.  If any revenues or adjustments are input to these forms, click on the "Refresh" button before closing the form.  Failure to click on the "Refresh" button may result in erroneous calculations in the grand total fields for the general and functional revenues.

**Consolidated Statement of Assets, Liabilities, and Fund Balances**
Although no data is entered on this form, it must be opened and the "Check Error" button must be pressed.

## Counties Financial Transactions Report

**Main Menu**
In order to prepare a complete report for the agency, all forms must be completed if applicable to the agency's activities. Data must be entered on the forms and the error check process must be run. If there is no data to enter for the current year, enter a zero on any data element on the form and run the error check process. You will be required to explain material variances with a footnote to pass error check messages and complete the form.

**Revenue Subforms** (do not use all upper case text)
Please enter Initial Caps in the text field of the revenue subforms whenever possible with the exception of acronyms (e.g., CCS, WIA, CDBG, etc.).

**Transfers In and Transfers Out Form**
Transfers In and Transfers Out from the enterprise/activities must be reported directly on the enterprise/activities forms, which include the Airport, Hospital, Refuse and Other Enterprise/Activities forms. When the enterprise/activity forms are closed, the data reported will be saved and the transfer amounts will be carried forward automatically to the Transfer-In or Transfer-Out form, as applicable. Any changes or corrections to amounts reported must be made on the applicable enterprise/activity form because corrections cannot be made directly on the Transfers In and Transfers Out forms.

**Interfund Operating Transfers within Governmental Funds**
Interfund operating transfers within the governmental funds must be reported on the Transfers-In Form. The offsetting transfer will carry forward automatically to the Transfers-Out Form.

**Long-Term Debt, Other Long-Term Debt, Construction Financing, and Lease Obligation Forms**
Each debt, whether reported on Long-Term Debt Form, Other Long-Term Debt Form, Construction Financing Form, or Lease Obligations Form, must be classified as either Governmental, Enterprise, or Special Assessment Debt. If classified as Governmental debt, current year principal and interest will carry forward to the Statement of Expenditures - Debt Service Form and the Unmatured Principal, End of Year will carry forward to the Balance Sheet.

Enterprise or Special Assessment Bond debt is not considered general county governmental debt, so amounts reported will not carry forward to any other part of the report.

## Counties Financial Transactions Report – (Continued)

The following instructions will assist with the formulas of the Long-Term Debt, Other Long-Term Debt, Construction Financing, and Lease Obligation forms.

When reporting "new" debt incurred in the current reporting year, enter the initial amount of the debt in the appropriate field indicated below:

- Long-Term Debt Form – enter new debt amounts in the field "Principal Issued in CY". This will properly increase or decrease the fields "Principal Issued" and "Unmatured Principal, End of Fiscal Year".
- Other Long-Term Debt Form – The following fields require no entry: Debt Schedule, Year of Issue, Maturity Dates – Beginning and Ending, Principal Authorized and Principal Issued in CY. This form operates in the same manner as the Long-Term Debt form.
- Construction Financing Form – To establish the initial amount of the Maximum Repayment Obligation, enter the amount in the field "Initial Amount of Repayment Obligation," and enter the principal amount of financing received in the current reporting year in the field "Principal Amount Received During the Fiscal Year." The section Principal Amount Unmatured reflects principal amounts outstanding and the annual related payment activities.
- Lease Obligations Form – enter new capital lease amounts in the field "Initial Amount of Lease Obligation." Report capital leases of 10 or more years on this form. If the lease is less than 10 years, but greater than 1 year, instead report on the Other Long-Term Debt form.

When reporting "previously unreported" debt incurred in prior reporting years, to establish the beginning balance amount, enter in the field "Adjustments to Principal in CY." The field, Principal Unmatured, Beginning of Fiscal Year is an output formula field only and will automatically carry forward prior year ending balances.

When reporting "principal payment adjustments" (i.e., prior payments unreported) enter the payment adjustments as follows:

- Long-Term Debt Form – enter principal payment adjustments in the field "Principal Defeased in CY." The amount in this field will properly increase or decrease the fields "Payments to Date" and "Principal Unmatured, End of Fiscal Year."
- Construction Financing Form – enter principal payment adjustments in the field "Adjustment to Principal in CY" and provide explanation.
- Lease Obligations Form – enter principal and/or interest payment adjustments in the field "Adjustment(s) to Principal and Interest in CY" and provide explanation.

When entering text in the debt form text fields such as "Purpose," "Reason for Adjustment," and "Name of Lessor," do not use all upper case text; please enter Initial Caps in the text fields whenever possible with the exception of acronyms (e.g., Hospital Construction, COP, Series A, etc).

**Other Enterprise/Activities**
Enter only one enterprise/activity per record. Use the drop down list to select the enterprise/activity. This form will allow the entry of enterprises/activities not listed. Please use the same enterprise/activity name from year to year in order to view prior year enterprise/activity each year.

## Property Taxes Annual Report

**General County Detail**
Two subforms are provided for the General Voter-Approved Taxes Levied and Less Than Countywide Funds Voter-Approved Taxes Levied. If more than one issue of either exists, use the record navigation buttons at the bottom of each form to create a unique record. The description of the Purpose of Levy must be unique for each record. Be sure to enter the Purpose of Levy first when completing each sub-form record.

**Cities Property Taxes**
Enter only one city per form. Use the record navigation buttons to open another blank form before selecting another city. The capability is available in a sub-form to enter multiple Voter-Approved Taxes Levied for each city. Be sure to enter the Purpose of Levy first when completing each sub-form record.

**Community Redevelopment Agencies Property Taxes**
Enter only one agency per form. Use the record navigation buttons to open another blank form before selecting another agency. If a new agency exists that is not available on the drop-down list, type in the name of the agency in the drop-down box.

**School Districts Property Taxes**
Enter only one school district per form. Use the record navigation buttons to open another blank form before selecting another school district. If a school district is not available on the drop-down list, type in the full name of the school district in the drop- down box.

Provision is made in a sub-form to enter multiple Voter-Approved Taxes Levied for each school district. Be sure to enter the Purpose of Levy first when completing each sub- form record.

**Special Districts Property Taxes**
Enter one form for each combination of district and improvement district/zone. Use the record navigation buttons to open another blank form before selecting another district. If a new district exists that is not available on the drop-down list, type in the name of the district in the drop-down box.

Provision is made in a sub-form to enter multiple Voter-Approved Taxes Levied for each district and Improvement district/zone combination. Be sure to enter the Purpose of Levy first when completing each sub-form record.

**Countywide Summary Form**
This entire form contains calculated fields and totals that are carried forward from all data reported on other forms. Open the form and run the Check Errors Process to complete this form. Be advised that because this form produces various summaries and totals; there will be some delay while in "Calculating" mode, which is indicated on the lower left corner of the form.

## Public Retirement Systems Financial Transactions Report

**Defined Benefit and Defined Contribution Plans**
**Sub menus**
The menu system for selecting reporting forms for public retirement systems are grouped in sub menus, and are selected using a radio button.  An example of the Plan Membership form appears below:



Select the appropriate radio button, and click on "Ok" to open a form, view/print a summary report, or print a blank form.

**Summary Report**
The Summary Report radio button will produce a summary of all information entered on each form included within the sub menu.

**Print Blank Form**
To print a blank form from the sub menu use the "Print Blank Form" button on each sub menu, rather than the print button on each separate form opened within a sub menu.

## Public Retirement Systems Financial Transactions Report - (Continued)

**Defined Contribution Plans Only**
To clear all edits properly, several forms not related to Defined Contribution Plans must be opened and certain items entered. They are as follows:

**General Information Page**
Some of the required fields on the General Information Form do not apply to Defined Contribution Plan systems. To clear the error messages, enter a footnote for each of these fields, indicating that this is a Defined Contribution Plan report or simply enter "DCP" in the text fields.

**Funding Position**
Before running the Check Errors process, enter "Defined Contribution Plan" in the "Name of Actuary" field.

**Unfunded Actuarial Accrued Liability Amortization**
Before running the Check Errors process, enter "Defined Contribution Plan" in the "Please Specify Other Method" field.

**Additional Forms**
Select both a Member Type and a Tier before running the Check Error process on the following sub menu forms. No other data is required.

| Form | Sub menu |
|---|---|
| Contributions | Employer and Employee Rates - Recommended by Actuary |
| Service Retirement Benefit Policies | Eligibility<br>Cost of Living<br>Final Average Salary<br>Percent Per Year of Service and Social Security Coverage |
| Disability Benefit Policies | Disability Benefit as a Percentage of FAS |

## Special Districts Financial Transactions Report

**All Beginning Balances**
Beginning balances are already provided based on information reported in the agency's prior year report.  Any adjustments to these balances must be entered on an adjustment line and explained in a footnote.

**Required Footnote Fields**
This report contains data input cells on several forms that require an explanation in a footnote.  If data is entered on one of these lines, the LGRS program will automatically bring up the footnote feature.  Please enter the appropriate explanation or a description of the entry.  Data input cells requiring footnotes are:

| Form | Line Description |
|---|---|
| Non-Enterprise Activity | Other Financing Sources, Other Financing Uses, and Equity Other |
| All Enterprises Forms | Equity-Other |
| Hospital Enterprise | Extraordinary Items |
| All Long-Term Debt Forms | Adjustment - Increases (Decreases) |

**Consolidated Fund Equities and Transfers**
Although no data is entered on this form, it must be opened and the error check process must be run.

**Long-Term Debt - General Obligations Bonds, Revenue Bonds, Certificates of Participation, and Other Long-Term Indebtedness**
Two drop-down menu choices are provided.  If the debt item was not issued within a zone of benefit, please select District-wide.

If the debt item was issued within a specific zone of benefit, and is being repaid from levy's specific to that zone of benefit and not from district-wide revenue sources, select Improvement District/Zone.  Please select the specific zone from the second drop-down list, and complete the remaining information as appropriate.

## Transit Operators Financial Transactions Report

**Income (Loss) and Summary Form**
Beginning balances are already provided based on information reported in the agency's prior year report.  Any adjustments to these balances must be entered on an adjustment line and explained in a footnote.

**Long-Term Debt Form**
Beginning balances are already provided based on information reported in the agency's prior year report.  Any adjustments to these balances must be entered on an adjustment line and explained in a footnote.  Complete all information requested.

# Transportation Planning Agencies Financial Transactions Report

**All Beginning Balances**
Beginning balances are already provided based on information reported in the agency's prior year report. Any adjustments to these balances must be entered on an adjustment line and explained in a footnote.

**Local Transportation Fund (LTF) Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance**
Enter LTF data on these forms. The amounts entered will be carried forward to the Fiduciary Fund Types Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance. Multi–county agencies will find a drop down list of counties under their jurisdiction and must complete a separate form for each county, as applicable.

**Local Transportation Fund Schedule of Apportionments by Areas of Apportionment Form**
Report the apportionment of each area identifying the areas by name. Begin with all Cities, then report all Special Districts, and finally all County related apportionments. Place each group in alphabetical order.

**Schedule of Allocation and Purposes Regarding the Local Transportation Fund by Special District and Schedule of Expenditures and Purposes Regarding the Local Transportation Fund by Special District**
The drop down box list provided to select claimants' names may not contain the name of the every special district needed. Type the name of any missing district in the drop down box and report the financial data for the district. Do not use abbreviations or acronyms for names. Spell out the proper, complete name of the special district, such as: "San Francisco Bay Area Rapid Transit District," instead of just "BART."

**Schedule of Allocation, Expenditures and Purposes Regarding the State Transit Assistance Fund by Special District and Other Claimants**
The drop down box list provided to select claimants' names may not contain the name of the every special district needed. Type the name of any missing district in the drop down box and enter the financial data as usual.

**Memo Totals and Summary Pages**
Some of the forms use data from other forms to calculate various summary totals. Please be advised that it may take a few seconds to see the data on these forms because the reporting program is calculating the summary data.

# Filing a Completed Report

When your report has been completed accurately, an output data file containing the reported data will be created by clicking on the "Create Output File" button on the Main Menu. Two methods are available for submitting the financial transactions report to the SCO. The report can be submitted via File Transfer Protocol (FTP) or by mail on a compact disc. Please choose only one method of submission.

**Output Data File**
Locate the output data file in the C:\SCO folder (or other if modified) using Windows Explorer. The file will begin with the 4-digit report year, will include your agency's 11-digit identification number, and will have an ".accdb" extension. For example:
- 20XX-12345678900.accdb

**File Transfer Protocol (FTP)**
To submit the output data file electronically via the FTP process, follow the FTP instructions posted on the SCO website.

**Compact Disc (CD)**
To submit the output data file through the mail, copy the file from the C:\SCO (or other if modified) folder to the CD, and then mail the CD to the address on the Cover Page form.

**Complete the Filing**
Mail the signed Cover Page Form and any required supplemental forms, such as the U.S. Bureau of Census Survey, to the address on the Cover Page Form. Refer to the reporting package sent to your agency for the specific items required to be submitted to the SCO.

Be advised that the signed Cover Page Form and the financial transactions report must be received by the SCO to fulfill reporting requirements.